

Charles L. Howard (admitted *pro hac vice*)
Keenan Cohen & Howard P.C.
One Pitcairn Place
165 Township Line Rd.
Jenkintown, PA 19046
(215) 609-1110

*Attorneys for Defendants
Norfolk Southern Corporation, Norfolk Southern
Railway Company and The Kansas City Southern
Railway Company*

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

SOMPO JAPAN INSURANCE COMPANY OF
AMERICA, and SOMPO JAPAN INSURANCE,
INC.

Plaintiffs,

- against -

NORFOLK SOUTHERN RAILWAY COMPANY,
NORFOLK SOUTHERN CORPORATION, and
THE KANSAS CITY SOUTHERN RAILWAY
COMPANY

Defendants.

NO.: 07 CIV. 2735

JUDGE CHIN

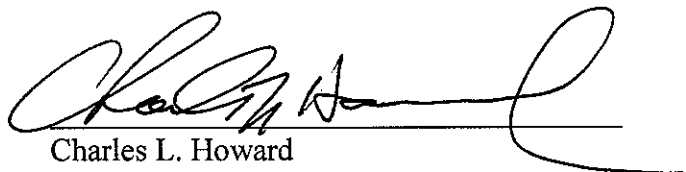
**DECLARATION OF CHARLES L.
HOWARD IN SUPPORT OF
DEFENDANTS' OPPOSITION TO
PLAINTIFFS' MOTION FOR
PARTIAL SUMMARY JUDGMENT**

I, Charles L. Howard, declare that I am a principal of Keenan Cohen & Howard P.C., attorneys for defendants Norfolk Southern Railway Company, Norfolk Southern Corporation, and The Kansas City Southern Railway Company.

1. Attached hereto as Exhibit A are true and accurate copies of "Railhighway Manifests", generated by Norfolk Southern Railway Company ("NSR"), and "Railhighway Waybills", generated by The BNSF Railway Company ("BNSF"), for each of the containers identified in "Plaintiffs' Statement of Undisputed Material Facts Per Local Rule 56.1" ("Plaintiffs' Statement"; Dkt. No. 13).

2. Attached hereto as Exhibit B is a true and accurate copy of the "Intermodal Transportation Agreement" ("YMITA") to which NSR and Yang Ming Marine Transport Corporation, Ltd., ("Yang Ming") are parties.

3. Attached hereto as Exhibit C is a true and accurate copy of the "Intermodal Transportation Agreement" ("NYKITA") to which NSR and NYK Line (North America), Inc. ("NYK") are parties.



Charles L. Howard

Dated: September 21, 2007

CERTIFICATE OF SERVICE

I, the undersigned counsel, hereby certify that on September 21, 2007, a true and correct copy of the foregoing Declaration of Charles L. Howard in Support of Defendants' Opposition to Plaintiffs' Motion for Partial Summary Judgment was filed electronically. Notice of this filing will be sent to the following party, listed below, by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

David T. Maloff, Esquire
Thomas M. Eagan, Esquire
MALOFF BROWNE & EAGAN LLC
411 Theodore Fremd Avenue, Suite 190
Rye, New York 10580-1411

Attorneys for Plaintiffs

By: /s/ Charles L. Howard
Charles L. Howard